

COUNTY OF YORK, MAINE

Annual Financial Report

For the Year Ended December 31, 2010

COUNTY OF YORK, MAINE
Annual Financial Report
For the Year Ended December 31, 2010

Table of Contents

	<u>Statement</u>	<u>Page(s)</u>
Independent Auditor's Report		1-2
Management's Discussion and Analysis		3-7
 FINANCIAL SECTION		
Basic Financial Statements:		
Government-wide Financial Statements:		
Statement of Net Assets	1	11
Statement of Activities	2	12
Fund Financial Statements:		
Balance Sheet - Governmental Funds	3	13
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	4	14
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	5	15
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	6	16
Statement of Fiduciary Net Assets - Fiduciary Funds	7	17
Notes to Financial Statements		18-28
 Combining and Individual Fund Statements and Schedules:		
General Fund:		
Comparative Balance Sheets	A-1	31
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Budgetary Basis	A-2	32-33
Other Governmental Funds:		
Nonmajor Special Revenue Funds:		
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	B	37



Certified Public Accountants and Business Consultants

Independent Auditor's Report

Board of Commissioners
County of York, Maine:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of York, Maine as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County of York, Maine's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of York, Maine, as of December 31, 2010, and respective changes in financial position and the budgetary comparison for the General Fund, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 7, 2011, on our consideration of the County of York, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as noted in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of York, Maine's financial statements as a whole. The combining and individual fund statements and schedules are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



June 7, 2011
South Portland, Maine



COUNTY OF YORK

*Sallie V. Chandler, Chair
District 1*

*David E. Bowles
District 4*

*Daniel C. Cabral
District 3*

*Richard R. Dutremble
District 2*

*Gary A. Sinden
District 5*

45 Kennebunk Road
Alfred, Maine 04002

(207) 324-1571 • (207) 324-1572
Fax (207) 324-9494

*Richard B Brown
County Manager*

*Kathryn A. Dumont
Exec Admin Assistant*

*Victoria C. Ridlon
Finance Director*

*Frank P. Wood
Treasurer*

*Rose M. Leeman
Deputy Treasurer*

Management's Discussion and Analysis For the Fiscal Year Ended December 31, 2010

Introduction

As management of the County of York, Maine, we offer this brief overview and analysis of the financial activities of the County of York, Maine for the fiscal year ended December 31, 2010. Readers are encouraged to review the information presented here in conjunction with information furnished in the Annual Financial Report (audit report) prepared by Runyon Kersteen Ouellette, which follows this narrative.

The financial statements of the County of York reflect the financial position and financial activity of the County as a whole and the financial activity of individual offices or departments within the County.

The offices administered by the County of York include Commissioners, Treasurer, Emergency Management Agency (EMA), District Attorney (DA), Register of Deeds, Register of Probate, and Sheriff's Office, which includes Jail and Police Services.

Shared support for the activities of these offices includes Management/Administration, Finance, Technology and Building Maintenance. In addition, the County of York carries bond debt for the construction of a Jail and Sheriff's Office which opened in July of 2003.

In 2009, LD 2080, An Act to Better Coordinate and Reduce the Cost of the Delivery of State and County Correctional Services, went into effect which capped the County's annual tax assessment for jail services at \$8,667,248 and charged the Maine State Board of Corrections with budget review and oversight. In addition, the County is required to segregate the jail services finances from the general operating fund. While the County is on a January to December fiscal year, the jail services fund is on a July to June fiscal year. Therefore, these financial statements do not reflect final fiscal year end balances and fiscal year activity for the jail services fund. The most recent jail services fund fiscal year financial statements can be obtained from the Finance Director (see Request for Information at the end of this report).

Financial Highlights

- The government wide assets of the County of York exceeded liabilities at the close of the fiscal year by \$11,780,158, increasing from the prior year by \$1,748,711.
- As of the close of 2010, governmental funds, including grants and special revenue funds reported combined ending fund balances of \$3,775,415 an increase of \$648,505 from 2009. Unreserved (designated & undesignated) general fund balances account for approximately 57% of this total amount.
- York County Commissioners adopted a fund balance policy in 2010 to maintain and preserve adequate unrestricted (unreserved) fund balance in the general fund per Governmental Financial Officer's Association (GFOA) recommendation.
- The unrestricted general fund balance increased by \$1,051,840 primarily due to a delay in hiring back laid off employees until the budget was adopted in April 2010 and savings on TAN interest.
- As of December 31, 2010, unreserved fund balance for the General Fund was \$2,167,913, or 12.4% percent of total general fund expenditures for the fiscal year. Per the County Commissioner's fund balance policy, this is between \$850,000 and \$1,300,000 less than the target balance.
- The County of York's total debt decreased by \$1,664,885 (11.1%) during the current fiscal year due to scheduled principal payments on Jail construction bonds and capital leases.

Overview of Basic Financial Statements

The County's basic financial statements consist of three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the county through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the County of York.

Statements 1 and 2 (pages 11-12) in the basic financial statements are the Government-wide Financial Statements. They provide information about the County's overall financial status.

Statements 3 through 6 are Fund Financial Statements. These statements focus on the activities of the individual funds of the county government, including the general fund. These statements provide more detail than the government-wide statements. There are three parts to the Fund Financial Statements: 1) the governmental funds statements (pages 13-15); 2) the general fund budget and actual comparison statement (page 16); and 3) the fiduciary or agency fund statements (page 17).

The last section of the basic financial statements (pages 18-28) is the Notes to Financial Statements which explain in detail some of the data contained in the statements.

Government-wide Financial Statements (pages 11-12)

The two government-wide statements (Statement of Net Assets and Statement of Activities) report the County's net assets and how they have changed. Net assets are the difference between total assets and total liabilities. Measuring net assets is one way to gauge the County's financial condition.

Government-wide statements are divided into three categories: 1) governmental activities; 2) business-type activities; and 3) component units. York County's governmental activities include all of its basic services. Property taxes, fees for certain services and state and federal grant funds finance most of these activities. The County does not have any business-type activities or component units.

Fund Financial Statements (pages 13-17)

The fund financial statements provide a more detailed look at the County's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County of York uses fund accounting to ensure and reflect compliance with Generally Accepted Accounting Procedures, finance related statutes, and grant and special revenue contracts or agreements. Most of the County's funds are governmental funds. The County has no proprietary funds and holds several fiduciary funds.

Governmental Funds – Governmental funds are used to account for governmental activities using modified accrual accounting. The relationship between government activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

General Fund - The Commissioners of County of York adopt an annual budget for its General Fund, as required by Maine State Statutes. The budget is a legally adopted document that incorporates input from the citizens of the county, county management, and a budget committee. The Commissioners also authorize the assessment of a county tax based on its municipalities' real estate valuation determined by the State of Maine.

The Statement of Revenues, Expenditures and Changes in Fund Balance (Statement 6) shows four columns: 1) the original budget as adopted by the board; 2) the final budget as amended by the board; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges.

Fiduciary Funds - The County has several fiduciary funds for the benefit of inmates, which is administered by the jail, and a restitution fund administered by the District Attorney's office.

Notes to Financial Statements (pages 18-28)

The reader is encouraged to review the notes which provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Overview of Fund Statements and Schedules

General Fund

Figure 1 illustrates the comparative financial position of the general fund on December 31, 2009 and December 31, 2010. The County's general fund yearend cash position increased by \$951,871 and prepaid expenditures increased by \$194,667 from 2009. This resulted in the County being able to delay borrowing cash through a TAN which will save interest expenses in 2011. In addition, County Commissioners voted to designate an additional \$248,673 of the unreserved general fund balance for current and future capital expenditures.

Figure 1

GENERAL FUND COMPARATIVE BALANCE SHEET
As of December 31, 2010 and 2009

	2010	2009
ASSETS		
Cash and cash equivalents	\$ 3,384,401	\$ 2,432,530
Accounts receivable	\$ 87,741	\$ 70,892
Prepaid expenditures	\$ 195,710	\$ 1,043
Total assets	<u>\$ 3,667,852</u>	<u>\$ 2,504,465</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable and accrued expenditures	\$ 198,847	\$ 145,969
Due to other governments	\$ 295,475	\$ 335,330
Accrued payroll	\$ 77,030	\$ 34,693
Other payroll related liabilities	\$ 160,902	\$ 94,674
Inter fund loans payable	\$ 767,685	\$ 832,513
Total liabilities	<u>\$ 1,499,939</u>	<u>\$ 1,443,179</u>
Fund balance:		
Unreserved:		
Designated-capital projects	\$ 49,342	\$ 152,840
Designated-EMA building renovations	\$ 72,673	\$ -
Designated-EMA vehicle reserve	\$ 18,525	\$ 14,250
Designated-Sheriff vehicle reserve	\$ 639	\$ 1,814
Designated-ergonomic upgrades	\$ 56,000	\$ -
Designated-personnel records storage system	\$ 5,000	\$ -
Designated-IT office refurbishing	\$ 5,000	\$ -
Designated-DA office security	\$ 10,000	\$ -
Designated-Sheriff maintenance building	\$ 100,000	\$ -
Undesignated	\$ 1,850,734	\$ 892,382
Total fund balance	<u>\$ 2,167,913</u>	<u>\$ 1,061,286</u>
Total liabilities and fund balance	<u>\$ 3,667,852</u>	<u>\$ 2,504,465</u>

Other Governmental Funds

The County of York administered and accounted for 44 grants and special revenues in 2010 including the jail services fund, in addition to the general operating fund. Exhibit B on page 37 provides the Statement of Revenues, Expenditures and Changes in Fund Balances for the 42 nonmajor special revenue funds. Statement 4 on page 14 combines these non-major funds for reporting with the general fund, jail services fund and deeds preservation fund in the basic financial statements.

Requests for Information

Questions concerning any of the information found in this report or requests for additional information should be directed to the Finance Director:

Vicki Ridlon, Finance Director
County of York
45 Kennebunk Road
Alfred, ME 04002

Ph (207) 459-2317
Fax (207) 459-2328
vcridlon@co.york.me.us

BASIC FINANCIAL STATEMENTS

COUNTY OF YORK, MAINE
Statement of Net Assets
December 31, 2010

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 4,457,880
Accounts receivable	293,981
Prepaid expenses	195,710
Capital assets, not being depreciated	741,856
Capital assets, net of accumulated depreciation	21,195,186
Total assets	26,884,613
LIABILITIES	
Accounts payable and accrued expenses	485,847
Accrued payroll	187,682
Due to other governments	295,475
Other liabilities	160,902
Deferred revenue	42,250
Accrued interest	64,500
Accrued compensated absences	521,752
Noncurrent liabilities:	
Due within one year	1,635,793
Due in more than one year	11,710,254
Total liabilities	15,104,455
NET ASSETS	
Invested in capital assets, net of related debt	8,590,995
Unrestricted	3,189,163
Total net assets	\$ 11,780,158

See accompanying notes to financial statements.

COUNTY OF YORK, MAINE
Statement of Activities
For the Year Ended December 31, 2010

Functions/programs	Expenses	Program revenues			Net (expense) revenue and changes in net assets
		Charges for services	Operating grants and contributions	Capital grants and contributions	Primary Government Governmental activities
Primary government:					
Governing body	\$ 68,154	-	12,666	-	(55,488)
County manager	391,668	-	-	-	(391,668)
Building repair and maintenance	376,993	-	69,777	-	(307,216)
Information technology	72,242	-	-	-	(72,242)
Finance department	247,415	-	79,500	-	(167,915)
Treasurer	6,115	-	-	-	(6,115)
District Attorney	1,067,214	65,368	220,384	-	(781,462)
Deeds	980,443	2,065,819	-	-	1,085,376
Probate	525,573	344,580	-	-	(180,993)
Sheriff's/police services	2,274,596	548,640	569,496	-	(1,156,460)
Communications/dispatch	464,540	-	-	-	(464,540)
EMA	307,447	-	228,921	-	(78,526)
Hazmat	39,619	-	-	-	(39,619)
Command van unit	7,990	-	-	-	(7,990)
Juvenile fire prevention	27,430	-	-	-	(27,430)
Public agencies	196,506	-	-	-	(196,506)
Jail	10,879,001	-	1,218,111	-	(9,660,890)
Special projects and reserves	1,429,679	-	-	-	(1,429,679)
Contingency	331	-	-	-	(331)
Interest on debt	236,359	-	-	-	(236,359)
Minor capital outlay	47,827	-	-	-	(47,827)
Total governmental activities	19,647,142	3,024,407	2,398,855	-	(14,223,880)
Total primary government	\$ 19,647,142	3,024,407	2,398,855	-	(14,223,880)

General revenues:

Taxes assessed municipalities	15,952,708
Unrestricted investment earnings	14,634
Miscellaneous revenues	5,249
Total general revenues	15,972,591

Change in net assets 1,748,711

Net assets - beginning, as restated 10,031,447

Net assets - ending \$ 11,780,158

See accompanying notes to financial statements.

COUNTY OF YORK, MAINE
Balance Sheet
Governmental Funds
December 31, 2010

	General Fund	Jail Services Fund	Deeds Preservation Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 3,384,401	-	796,737	276,742	4,457,880
Accounts receivable	87,741	2,916	-	203,324	293,981
Prepaid expenditures	195,710	-	-	-	195,710
Interfund loans receivable	-	798,704	-	360,500	1,159,204
Total assets	\$ 3,667,852	801,620	796,737	840,566	6,106,775
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable and accrued expenditures	198,847	204,172	-	82,828	485,847
Due to other governments	295,475	-	-	-	295,475
Accrued payroll	77,030	95,359	-	15,293	187,682
Other liabilities	160,902	-	-	-	160,902
Deferred revenue	-	-	-	42,250	42,250
Interfund loans payable	767,685	-	101,275	290,244	1,159,204
Total liabilities	1,499,939	299,531	101,275	430,615	2,331,360
Fund balances:					
Unreserved, reported in:					
General Fund - designated	317,179	-	-	-	317,179
General Fund - undesignated	1,850,734	-	-	-	1,850,734
Special revenue funds	-	502,089	695,462	409,951	1,607,502
Total fund balances	2,167,913	502,089	695,462	409,951	3,775,415
Total liabilities and fund balances	\$ 3,667,852	801,620	796,737	840,566	
Amounts reported for governmental activities in the statement of net assets are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					21,937,042
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.					
Accrued interest					(64,500)
Accrued compensated absences					(521,752)
Capital leases payable					(2,446,047)
Bonds payable					(10,900,000)
Net assets of governmental activities					\$ 11,780,158

See accompanying notes to financial statements.

COUNTY OF YORK, MAINE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2010

	General Fund	Jail Services Fund	Deeds Preservation Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 7,285,460	8,667,248	-	-	15,952,708
Charges for services	2,419,768	-	127,109	557,382	3,104,259
Intergovernmental	149,574	1,170,375	-	808,651	2,128,600
Interest earned	11,959	-	2,675	-	14,634
Other revenues	119,240	47,736	-	28,676	195,652
Total revenues	9,986,001	9,885,359	129,784	1,394,709	21,395,853
Expenditures:					
Current:					
Governing body	68,154	-	-	-	68,154
County manager	364,867	-	-	-	364,867
Building repair and maintenance	309,558	-	-	-	309,558
Information technology	72,242	-	-	-	72,242
Finance department	247,415	-	-	-	247,415
Treasurer	6,115	-	-	-	6,115
District Attorney	1,131,950	-	-	-	1,131,950
Deeds	806,339	-	171,420	-	977,759
Probate	525,573	-	-	-	525,573
Sheriff's/police services	2,339,355	-	-	-	2,339,355
Communications/dispatch	464,540	-	-	-	464,540
EMA	283,107	-	-	-	283,107
Hazmat	39,619	-	-	-	39,619
Command van unit	7,990	-	-	-	7,990
Juvenile fire prevention	27,430	-	-	-	27,430
Public agencies	196,506	-	-	-	196,506
Jail	-	9,982,949	-	-	9,982,949
Special projects and reserves	-	-	-	1,745,617	1,745,617
Contingency	331	-	-	-	331
Debt service	1,908,444	-	-	-	1,908,444
Capital outlay	47,827	-	-	-	47,827
Total expenditures	8,847,362	9,982,949	171,420	1,745,617	20,747,348
Excess (deficiency) of revenues over (under) expenditures	1,138,639	(97,590)	(41,636)	(350,908)	648,505
Other financing sources (uses):					
Transfers from (to) other funds	(86,799)	-	-	86,799	-
Total other financing sources (uses)	(86,799)	-	-	86,799	-
Net change in fund balances	1,051,840	(97,590)	(41,636)	(264,109)	648,505
Fund balances, beginning of year, as restated	1,116,073	599,679	737,098	674,060	3,126,910
Fund balances, end of year	\$ 2,167,913	502,089	695,462	409,951	3,775,415

See accompanying notes to financial statements.

COUNTY OF YORK, MAINE
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2010

Net change in fund balances - total governmental funds (from Statement 4)	\$	648,505
<p>Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:</p>		
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense (\$1,193,875) exceeded capital outlays (\$663,363).</p>		
		(530,512)
<p>Change in accruals are recorded on the statement of net assets, but not on the governmental fund balance sheet - accrued compensated absences (\$41,367) and accrued interest (\$7,200).</p>		
		(34,167)
<p>Capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount of repayments.</p>		
		664,885
<p>Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount of repayments.</p>		
		1,000,000
Change in net assets of governmental activities (see Statement 2)		\$ 1,748,711

See accompanying notes to financial statements.

COUNTY OF YORK, MAINE
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with final budget positive (negative)
Revenues:				
Taxes	\$ 7,285,460	7,285,460	7,285,460	-
Charges for services	1,889,225	1,889,225	2,419,768	530,543
Intergovernmental	142,992	142,992	149,574	6,582
Interest earned	62,000	62,000	11,959	(50,041)
Other revenues	54,755	54,755	119,240	64,485
Total revenues	9,434,432	9,434,432	9,986,001	551,569
Expenditures:				
Current:				
Governing body	49,426	69,371	68,154	1,217
County manager	351,293	401,293	364,867	36,426
Finance department	217,616	247,909	247,415	494
Treasurer	5,623	6,133	6,115	18
Building repair & maintenance	339,212	339,212	309,558	29,654
Information technology	77,104	77,104	72,242	4,862
District Attorney	1,188,949	1,188,949	1,131,950	56,999
Deeds	915,529	865,529	806,339	59,190
Probate	598,855	598,855	525,573	73,282
Sheriff's/police services	2,561,935	2,561,935	2,339,355	222,580
Communications/dispatch	480,500	484,665	464,540	20,125
EMA	261,080	292,447	283,107	9,340
Hazmat	37,153	37,153	39,619	(2,466)
Command van unit	10,602	10,602	7,990	2,612
Juvenile fire prevention	27,430	27,430	27,430	-
Public agencies	196,506	196,506	196,506	-
Contingency/miscellaneous	100,000	94,000	331	93,669
Debt service	2,070,619	2,070,619	1,908,444	162,175
Capital outlay	-	47,827	47,827	-
Total expenditures	9,489,432	9,617,539	8,847,362	770,177
Excess (deficiency) of revenues over (under) expenditures	(55,000)	(183,107)	1,138,639	1,321,746
Other financing sources (uses):				
Transfers (to) from other funds	55,000	55,000	(86,799)	(141,799)
Use of fund balance	-	128,107	-	(128,107)
Total other financing sources (uses)	55,000	183,107	(86,799)	(269,906)
Net change in fund balance	-	-	1,051,840	1,051,840
Fund balance, beginning of year, as restated			1,116,073	
Fund balance, end of year	\$		2,167,913	

See accompanying notes to financial statements.

COUNTY OF YORK, MAINE
Statement of Fiduciary Net Assets
Fiduciary - Agency Funds
December 31, 2010

	Agency Funds				Total
	Inmate Benefit Fund	Inmate Cash	Work Release	District Attorney	
ASSETS					
Cash and cash equivalents	\$ 380,305	14,764	1,156	23,877	420,102
Investments	237,701	-	-	-	237,701
Total assets	618,006	14,764	1,156	23,877	657,803
LIABILITIES					
Due to individuals/groups	618,006	14,764	1,156	23,877	657,803
Total liabilities	\$ 618,006	14,764	1,156	23,877	657,803

See accompanying notes to financial statements.

COUNTY OF YORK, MAINE
Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of York, Maine conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant policies.

A. Financial Reporting Entity

In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit is made by applying the criteria set forth in GAAP which defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, there were no potential component units required to be included in this report.

York County, Maine - Jail Services operates as part of York County, Maine. However, the State of Maine Bureau of Corrections is the State oversight body for this entity and, as such, sets certain laws and regulations with respect to it. The financial statements of York County Jail services are required to be audited on a fiscal year ended June 30, each year. The separate audited financial statements of the Jail services for the year ended June 30, 2010 can be obtained at the finance office of the County of York. The County Commissioners and Treasurer also act in an oversight capacity in the day to day operations of the Jail services, which is legally a department of the County. The financial activities of all the Jail services funds have been included in these financial statements.

B. Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Currently, the County does not have any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The County has elected not to allocate indirect costs among the programs, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Currently, the County does not have any proprietary funds.

COUNTY OF YORK, MAINE
Notes to Basic Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

C. Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Tax assessments are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as certain compensated absences and claims and judgments, are recorded only when the payment is due.

Miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Interest income and charges for services are recorded as revenues when earned, since they are measurable and available.

Those revenues susceptible to accrual are County taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the County and are recognized as revenue at that time. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The County reports the following major governmental funds:

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Jail Services Fund is a special revenue fund that accounts for the resources restricted to the Jail and related operating costs of Jail services.

The Deeds Preservation Fund is a special revenue fund that accounts for resources specifically restricted to be used for preservation and related expenditures.

Additionally, the County reports the following fund type:

Agency funds are used to report assets held in an agency capacity for others. These funds include accounts held for the benefit of inmates and certain restitution funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

COUNTY OF YORK, MAINE
Notes to Basic Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

D. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment of the primary government is depreciated using the straight-line method over the assets' estimated useful lives ranging from three to 30 years.

E. Compensated Absences

Under the terms of personnel policies and a union contract, vacation and sick leave are granted in varying amounts according to length of service. In some cases, employees are entitled to payment for unused vacation upon termination or retirement. All vacation and eligible portions of sick time is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

F. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net assets. Bond premiums and discounts, as well as issuance costs, if material, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs, if material, are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

G. Short-term Interfund Receivables/Payables

During the course of operation, numerous transactions occur between individual funds primarily for cash flow purposes. These interfund receivables and payables are classified as "interfund loans receivable or payable" on the balance sheet.

H. Fund Equity

Reserved fund balance indicates that a portion of the fund balance is legally or otherwise segregated for a specific future use, and is indicated by the title of each reserve listed in the balance sheet. Unreserved-designated fund balances indicate amounts which either are required to be carried forward by law or contractual agreement, or which the County has voted to carry forward.

COUNTY OF YORK, MAINE
Notes to Basic Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

I. Estimates

Preparation of the County's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

J. Comparative Data/Reclassifications

Comparative data for the prior year have been presented only for certain funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Accounting

The County utilizes a formal budgetary accounting system to control revenues and expenditures accounted for in the General Fund. This budget is established by the Board of Commissioners and must be approved by an appointed budget committee.

The County budget as shown on Statement 6 does not reflect portions of revenue and expenditures committed to the Jail Services Fund, which, beginning in 2009 was required to be separately accounted for in a special revenue fund. A Jail Services Fund budget was approved for a fiscal year ending June 30, 2009 and June 30, 2010 by the State Bureau of Corrections. The Jail Services Fund undergoes a separate audit for the budget year end June 30, each year. That audit, which provides a budget and actual statement, is available at the County finance office.

B. Excess of Expenditures over Appropriations

For the year ended December 31, 2010, expenditures exceeded appropriations in the following:

Hazmat	\$ 2,466
--------	----------

C. Deficit Fund Balances

The County has several funds carrying a deficit fund balance as of December 31, 2010. These funds are as follows:

GTEA – VAW Grant	\$ 52,158	Homeland Security Town Grant	\$ 1,201
Civil Process	225	Homeland Security Planner Grant	11,615
Predisaster Mitigation Grant	3,148	Homeland Security Emerg. Ops Ctr	30

These deficits will be funded with future tax and grant revenues anticipated in future years.

COUNTY OF YORK, MAINE
Notes to Basic Financial Statements, Continued

COUNTY'S TAX ASSESSMENT AND BUDGET FORMULATION

The County's tax assessment is levied annually on the assessed values for each municipality located in the County. Assessed values are established for each municipality by the State Legislature. After the County tax is authorized, the Board of Commissioners apportions it upon the municipalities and other places and set a date for the payment of such tax. In accordance with State statute, the date may not be earlier than the first day of September.

The County may add an amount not to exceed 2% above the amount of tax authorized. Such additional tax must be apportioned among the municipalities within the County based on their assessed valuations. Taxes are payable September 1. Interest on unpaid taxes commenced sixty days after the due date at 7% per annum. No municipal tax levies for the current year were outstanding as of December 31, 2010.

DEPOSITS AND INVESTMENTS

Deposits

Custodial Credit Risk-Deposits: Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. As of December 31, 2010, none of the County's bank balance of \$5,232,016 was exposed to custodial credit risk. The entire balance was either covered by F.D.I.C. or otherwise collateralized.

Interest Rate Risk: The County does not currently have a policy which limits the maturities of investments to certain time periods. However, it is the County's general practice to deposit governmental funds in short term deposits.

Investments

State statutes authorize the County to invest in bonds, notes certificates of indebtedness or in other obligations of the U.S. Treasury, which mature within one year from date of investment.

As of December 31, 2010, the County had the following investments which have been reported on Statement 7:

	<u>Fair value</u>	<u>Weighted average maturity (years)</u>
Mutual funds	\$ 237,701	N/A

Custodial credit risk - investments – For investments, this is the risk that in the event of failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The County currently does not have an investment policy for custodial credit risk.

Credit risk – The County currently does not have an investment policy for credit risk. The mutual funds are not rated.

COUNTY OF YORK, MAINE
Notes to Basic Financial Statements, Continued

INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

During the course of normal operations, the County has transactions between funds including expenditures and transfers. Individual interfund receivables, payables, and transfers at December 31, 2010 arising from the transactions were as follows:

<u>Fund</u>	<u>Interfund receivables</u>	<u>Interfund payables</u>	<u>Transfers</u>
General Fund	\$ -	767,685	(86,799)
Jail Services	798,704	-	-
Deeds Preservation	-	101,275	-
Nonmajor Special revenue funds:			
EECBG Energy Grant	15,548	-	-
Victim of Crimes Act	-	6,835	15,952
VWA Advocate – Biddeford	-	4,117	-
Administration/Supervision	71,257	-	-
Domestic Violence Prosecution	25,005	-	-
Probate Preservation	3,467	-	-
GTEA – VAW Grant	-	82,291	-
Civil Process	10,860	-	48,931
MSAD 57 Resource Officer	1,063	-	14,383
Arundel Contract Officer	1,922	-	1,093
Waterboro Contract Officer	43,360	-	-
Reimbursable Sheriff Services	884	-	-
JAG Byrne Grant	-	149,388	-
DOJ – Bulletproof Vest Program	-	4,391	-
Public Safety Inoprbl Com	38,779	-	-
DEA-OCDEF	-	-	4,345
Seatbelt Grant	-	-	975
OUI Grant	-	1,563	-
2009 Speed Enforcement Program	-	-	1,120
DV Investigator	-	11,874	-
NAMI	6,857	-	-
State Criminal Alien Assistance	31,360	-	-
RSAT	9,118	-	-
York County Operations	22,032	-	-
Hazmat Professional Development	39,071	-	-
Homeland Security Exercise Grant	17,043	-	-
Homeland Security Town Grant	-	1,201	-
Homeland Security Ops Center Grant	-	30	-
Homeland Security Planner Grant	-	10,854	-
Pandemic Flu Mitigation Fund	1,233	-	-
Predisaster Mitigation Grant	-	17,700	-
Com Emergency Response Team Grant	9,064	-	-
Local Emergency Planning Com	5,510	-	-
York County Emergency Response Team	519	-	-
Incident Management Assistance Team	1,062	-	-

COUNTY OF YORK, MAINE
Notes to Basic Financial Statements, Continued

INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS, CONTINUED

Seabrook Telephone Stipend	\$ 5,264	-	-
Seabrook Equipment Upgrade	222	-	-
Totals	\$ 1,159,204	1,159,204	-

CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2010 was as follows:

	Balance December 31, <u>2009</u>	<u>Increases</u>	<u>Decreases</u>	Balance December 31, <u>2010</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 741,856	-	-	741,856
Total capital assets, not being depreciated	741,856	-	-	741,856
Capital assets, being depreciated:				
Land improvements	138,149	-	-	138,149
Buildings and building improvements	27,212,419	277,446	-	27,489,865
Equipment	1,105,874	146,396	-	1,252,270
Vehicles	1,376,191	239,521	-	1,615,712
Furniture and fixtures	14,109	-	-	14,109
Total capital assets being depreciated	29,846,742	663,363	-	30,510,105
Less accumulated depreciation for:				
Land improvements	130,402	287	-	130,689
Buildings and building improvements	6,553,130	884,193	-	7,437,323
Equipment	734,759	79,190	-	813,949
Vehicles	698,721	228,189	-	926,910
Furniture and fixtures	4,032	2,016	-	6,048
Total accumulated depreciation	8,121,044	1,193,875	-	9,314,919
Total capital assets being depreciated, net	21,725,698	(530,512)	-	21,195,186
Governmental activities capital assets, net	\$ 22,467,554	(530,512)	-	21,937,042

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
Emergency management	\$ 52,210
District Attorney	16,184
County Manager	23,040
Building repair and maintenance	96,635
Jail	896,052
Deeds	2,684
Sheriff	107,070
Total depreciation expense – governmental activities	\$ 1,193,875

COUNTY OF YORK, MAINE
Notes to Basic Financial Statements, Continued

SHORT-TERM DEBT

The County issues tax anticipation notes to cover cash shortfalls during the year. Tax anticipation note activity for the year ended December 31, 2010 was as follows:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>
Tax anticipation notes	\$ -	8,000,000	8,000,000	-

LONG-TERM DEBT

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>	<u>Due within one year</u>
Governmental activities:					
General obligation bonds	\$ 11,900,000	-	1,000,000	10,900,000	1,000,000
Capital leases	3,110,932	-	664,885	2,446,047	635,793
Compensated absences	480,385	41,367	-	521,752	-
Governmental activity long-term liabilities	\$ 15,491,317	41,367	1,664,885	13,867,799	1,635,793

	<u>Date of issue</u>	<u>Original amount issued</u>	<u>Date of maturity</u>	<u>Interest rate</u>	<u>Balance December 31, 2010</u>
Governmental activities:					
2000 Capital Improvement Bond	07/01/2000	\$ 8,000,000	11/01/2020	5.0-5.4%	4,000,000
2002 Capital Improvement Bond	02/01/2000	6,000,000	12/01/2021	3.0-4.8%	3,300,000
2003 Capital Improvement Bond	12/01/2003	6,000,000	12/01/2022	2.0-3.8%	3,600,000
Total governmental activities long-term debt payables					\$ 10,900,000

The annual requirements to amortize these loans are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 1,000,000	480,900	1,480,900
2012	1,000,000	439,325	1,439,325
2013	1,000,000	396,225	1,396,225
2014	1,000,000	354,300	1,354,300
2015	1,000,000	311,800	1,311,800
2016-2020	5,000,000	882,625	5,882,625
2021-2022	900,000	48,450	948,450
Totals	\$ 10,900,000	2,913,625	13,813,625

The County has complied with all significant bond covenants.

COUNTY OF YORK, MAINE
Notes to Basic Financial Statements, Continued

CAPITAL LEASES

The County has entered into various lease agreements for equipment. These leases qualify as capital leases for accounting purposes, and therefore, have been recorded in the government-wide financial statements at the present value of future minimum lease payments as of the date of inception. The value of the assets capitalized under these leases as of December 31, 2010 was \$3,405,000.

The following is a schedule of future minimum lease payments under the capital lease and the present value of the minimum lease payment at December 31, 2010:

2011	\$ 794,591
2012	402,651
2013	389,118
2014	348,519
2015	348,519
<u>2016-2017</u>	<u>697,037</u>
Total minimum lease payments	2,980,435
<u>Less interest</u>	<u>(534,388)</u>
Present value of future minimum	
<u>Lease payments</u>	<u>\$ 2,446,047</u>

RISK MANAGEMENT

The County is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters, for which the County either carries commercial insurance, participates in a public entity risk pool, or is effectively self-insured. Currently, the County participates in several public entity and self-insured risk pools sponsored by the Maine County Commissioner's Association Self-funded Risk Management Pool. Based on the coverage provided by the pools, as well as coverage provided by commercial insurance purchased, the County is not aware of any material actual or potential claim liabilities which should be recorded at December 31, 2010.

DESIGNATED FUND BALANCES

As of December 31, 2010, general fund designated fund balance amounts were as follows:

Capital project reserve	\$ 49,342
EMA building renovations	72,673
EMA vehicle reserve	18,525
Sheriff vehicle reserve	639
Ergonomic upgrades	56,000
Personnel records storage system	5,000
IT office refurbishing	5,000
DA office security	10,000
<u>Sheriff maintenance building</u>	<u>100,000</u>
<u>Total designated fund balance</u>	<u>\$ 317,179</u>

COUNTY OF YORK, MAINE
Notes to Basic Financial Statements, Continued

FUND BALANCE/NET ASSET RESTATEMENTS

The general fund fund balance at December 31, 2009 has been restated to reflect the following activity:

	<u>General Fund</u>	<u>Jail Services</u>	<u>Other Governmental</u>
Fund balance	\$ 1,061,286	735,239	627,396
Restatements:			
To correct fund balance – Jail Services	88,896	(88,896)	-
To correct fund balance – SCAAP	-	(46,664)	46,664
To correct Waterboro contract – error in accounts receivable	(34,109)	-	-
Total restatements	54,787	(135,560)	46,664
 Fund balance, restated	 \$ 1,116,073	 599,679	 674,060

In addition, government-wide net assets at December 31, 2009 have been restated to reflect the following activity:

Government-wide net assets	\$ 10,065,556
Restatements:	
To correct Waterboro contract – error in accounts receivable	(34,109)
Total restatements	(34,109)
 Government-wide net assets, restated	 \$ 10,031,447

NET ASSETS

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds and capital leases payable and adding back any unspent proceeds. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The County's net assets invested in capital assets, net of related debt was calculated as follows:

	<u>Governmental activities</u>
Capital assets	\$ 31,251,961
Accumulated depreciation	(9,314,919)
Bonds payable	(10,900,000)
Capital leases	(2,446,047)
 Total invested in capital assets net of related debt	 \$ 8,590,995

COUNTY OF YORK, MAINE
Notes to Basic Financial Statements, Continued

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM (MAINE PERS)

Description of the Plan - The County contributes to Maine Public Employees Retirement System Consolidated Plan, a cost sharing multiple-employer public employee retirement system established by the Maine State legislature. The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The authority to establish and amend benefit provisions rests with the State legislature. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained by writing to Maine Public Employees Retirement System, 46 State House Station, Augusta, Maine 04333-0046 or by calling 1-800-451-9800.

Funding Policy - Plan members are required to contribute 6.5% of their annual covered salary and the County is required to contribute an actuarially determined rate. The current rate is 2.8% of annual covered payroll. The contribution rates of plan members and the County are established and may be amended by the Maine State Legislature. The County's contributions to the Maine Public Employees Retirement System Consolidated Plan for the year ended December 31, 2010, 2009 and 2008 were \$43,896, \$48,288 and \$58,104 per year, respectively. However, A IUUAL credit is available and being utilized. The balance of the IUUAL credit as of June 30, 2010 was \$243,508.

DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue (IRC) Section 457. The plan permits participating employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Assets of the plan are placed in trust for the exclusive benefit of participants and their beneficiaries. Accordingly, the assets and the liability for the compensation deferred by plan participants, including earnings on plan assets, are not included in the County's financial statements.

GENERAL FUND

COUNTY OF YORK, MAINE
General Fund
Comparative Balance Sheets
December 31, 2010 and 2009

	2010	2009
ASSETS		
Cash and cash equivalents	\$ 3,384,401	2,432,530
Accounts receivable	87,741	70,892
Prepaid expenditures	195,710	1,043
Total assets	3,667,852	2,504,465
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable and accrued expenditures	198,847	145,969
Due to other governments	295,475	335,330
Accrued payroll	77,030	34,693
Other payroll related liabilities	160,902	94,674
Interfund loans payable	767,685	832,513
Total liabilities	1,499,939	1,443,179
Fund balance:		
Unreserved:		
Designated - capital projects	49,342	152,840
Designated - EMA building renovations	72,673	-
Designated - EMA vehicle reserve	18,525	14,250
Designated - Sheriff vehicle reserve	639	1,814
Designated - ergonomic upgrades	56,000	-
Designated - personnel records storage system	5,000	-
Designated - IT office refurbishing	5,000	-
Designated - DA office security	10,000	-
Designated - Sheriff maintenance building	100,000	-
Undesignated	1,850,734	892,382
Total fund balance	2,167,913	1,061,286
Total liabilities and fund balance	\$ 3,667,852	2,504,465

COUNTY OF YORK, MAINE
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
For the Year Ended December 31, 2010

		Budget (final amended)	Actual	Variance positive (negative)
Revenues:				
40270	Taxes - municipalities	\$ 7,285,460	7,285,460	-
1200 -	Intergovernmental:			
40224	Emergency management	142,992	136,908	(6,084)
40251	Other government reimbursements	-	12,666	12,666
	Total intergovernmental	142,992	149,574	6,582
1300 -	Charges for services:			
40300	Court costs fees	-	60	60
40302	Printing and duplicates	-	27	27
40305	Jail administration	-	79,500	79,500
40308	Civil process administration	-	59,379	59,379
40310	Special police	-	265	265
40315	Police reports	8,225	9,340	1,115
40330	Probate revenue	365,000	332,487	(32,513)
40333	Registry of Deeds recording	1,000,000	1,130,295	130,295
40334	Registry of Deeds transfer tax	276,000	390,720	114,720
40335	Registry of Deeds photocopies	110,000	155,159	45,159
40336	Registry of Deeds internet revenue	130,000	262,536	132,536
	Total charges for services	1,889,225	2,419,768	530,543
40410	Interest revenue	62,000	11,959	(50,041)
1400 -	Other revenues:			
40365	SSA disclosing data	-	3,800	3,800
40405	Discovery fees	1,255	462	(793)
40427	Sheriff office restitution	-	596	596
40440	Insurance claims/refunds	-	46,526	46,526
40441	Maine PERS IUUAL credit	45,000	53,196	8,196
40450	Other revenues	8,500	14,660	6,160
	Total other revenues	54,755	119,240	64,485
	Total revenues	9,434,432	9,986,001	551,569

COUNTY OF YORK, MAINE
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis, Continued

		Budget (final amended)	Actual	Variance positive (negative)
Expenditures:				
Department:				
2010	Governing body	69,371	68,154	1,217
2053	Management / administration	401,293	364,867	36,426
2056	Building repair & maintenance	339,212	309,558	29,654
2059	Information technology	77,104	72,242	4,862
2113	Finance department	247,909	247,415	494
2116	Treasurer	6,133	6,115	18
2200	District Attorney	1,188,949	1,131,950	56,999
2300	Deeds	865,529	806,339	59,190
2350	Probate	598,855	525,573	73,282
4010	Sheriff's/police services	2,561,935	2,339,355	222,580
4300	Communications/dispatch	484,665	464,540	20,125
4401	EMA	292,447	283,107	9,340
4403	Hazmat	37,153	39,619	(2,466)
4406	Command van unit	10,602	7,990	2,612
4409	Juvenile fire prevention	27,430	27,430	-
9200	Public agencies	196,506	196,506	-
Total department		7,405,093	6,890,760	514,333
All other:				
9506	Capital outlay	47,827	47,827	-
9503	Contingency/miscellaneous	94,000	331	93,669
Total all other		141,827	48,158	93,669
Debt service:				
8010	Principal payments	1,210,600	1,231,027	(20,427)
8010	Interest on bonds	660,019	668,678	(8,659)
8010	Interest on tax anticipation note	200,000	8,739	191,261
Total debt service		2,070,619	1,908,444	162,175
Total expenditures		9,617,539	8,847,362	770,177
Excess (deficiency) of revenues over (under) expenditures		(183,107)	1,138,639	1,321,746
Other financing sources (uses):				
40550	Budgeted use of fund balance	80,280	-	(80,280)
	Budgeted use of designated fund balance	47,827	-	(47,827)
40500	Transfers in - admin/supervision	55,000	-	(55,000)
50951	Transfers out - District Attorney	-	(15,952)	(15,952)
50951	Transfers out - Sheriff	-	(70,847)	(70,847)
Total other financing sources (uses)		183,107	(86,799)	(269,906)
Net change in fund balance		-	1,051,840	1,051,840
Fund balance, beginning of year, as restated			1,116,073	
Fund balance, end of year			2,167,913	

OTHER GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds

YORK COUNTY
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year ended December 31, 2010

Fund	Beginning balance (deficit)	Revenues			Expenditures	Transfers	Ending balance (deficit)	
		Charges for services	Inter- governmental	Other				
Administration:								
EECBG energy grant	2030	\$ -	-	69,777	-	54,229	-	15,548
District Attorney:								
Victim of crimes act	2110	-	-	50,557	-	66,509	15,952	-
GTEA - VAW grant	2118	-	-	91,385	-	143,543	-	(52,158)
VWA Advocate - Biddeford	2112	-	-	54,668	-	45,823	-	8,845
Admin/supervision	2120	39,793	65,368	-	-	34,392	-	70,769
Domestic violence prosecution	2150	(12,398)	-	115,159	-	50,439	-	52,322
Probate:								
Probate preservation	2310	20,465	12,093	-	65	550	-	32,073
Sheriff:								
Civil process	2500	23,892	456,650	-	-	529,698	48,931	(225)
MSAD 57 resource officer	2510	-	-	66,687	-	81,070	14,383	-
Arundel contract officer	2514	-	-	79,480	-	80,573	1,093	-
Waterboro contract officer	2516	(4,713)	-	76,358	-	71,645	-	-
Reimbursable sheriff services	2520	-	23,271	-	-	21,014	-	2,257
Jag Byrne grant	2530	320,369	-	-	948	321,317	-	-
DOJ - Bulletproof vest program	2533	-	-	4,391	-	4,391	-	-
Public safety inoprbl com	2540	53,114	-	-	-	14,334	-	38,780
DEA-OCDETF	2546	-	-	22,194	-	26,539	4,345	-
Seatbelt grant	2550	-	-	882	-	1,857	975	-
OUI grant	2552	-	-	3,975	-	3,975	-	-
2009 speed enforcement program	2554	-	-	181	-	1,301	1,120	-
DV investigator	2556	-	-	50,693	-	50,693	-	-
NAMI grant	2558	6,857	-	-	-	-	-	6,857
Bullet catcher initiative	2560	-	-	110	-	110	-	-
PHC party patrol grant	2570	5,037	-	3,333	-	8,370	-	-
Sheriff forfeiture	2590	75,230	-	-	23,518	-	-	98,748
Jail:								
State criminal alien assist	2630	20,446	-	14,755	-	3,841	-	31,360
RSAT	2640	10,277	-	12,053	-	13,212	-	9,118
EMA:								
York County operations	2710	25,489	-	2,000	-	5,457	-	22,032
Hazmat professional development	2715	39,198	-	-	-	127	-	39,071
HS exercise grant	2720	17,935	-	13,630	-	10,128	-	21,437
HS town grant	2722	(1,201)	-	-	-	-	-	(1,201)
HS 07 EOPS plan/train grant	2723	-	-	6,666	-	6,666	-	-
HS emergency ops ctr grant	2724	-	-	-	-	30	-	(30)
Special needs planning grant	2725	-	-	8,335	-	8,335	-	-
HS planner grant	2726	-	-	31,222	80	42,917	-	(11,615)
Pandemic flu mitigation fund	2728	1,268	-	-	-	181	-	1,087
Predisaster mitigation grant	2729	-	-	16,852	-	20,000	-	(3,148)
Com emergency response team	2740	9,064	-	1,764	-	1,764	-	9,064
Local emergency planning com	2750	16,342	-	11,194	65	15,352	-	12,249
Emergency response team	2760	519	-	-	-	-	-	519
Incident mgmt assistance team	2770	1,551	-	350	-	839	-	1,062
Seabrook telephone stipend	2780	5,304	-	-	4,000	4,396	-	4,908
Seabrook equipment upgrade	2785	222	-	-	-	-	-	222
Total Special Revenue General Reserves	\$	674,060	557,382	808,651	28,676	1,745,617	86,799	409,951